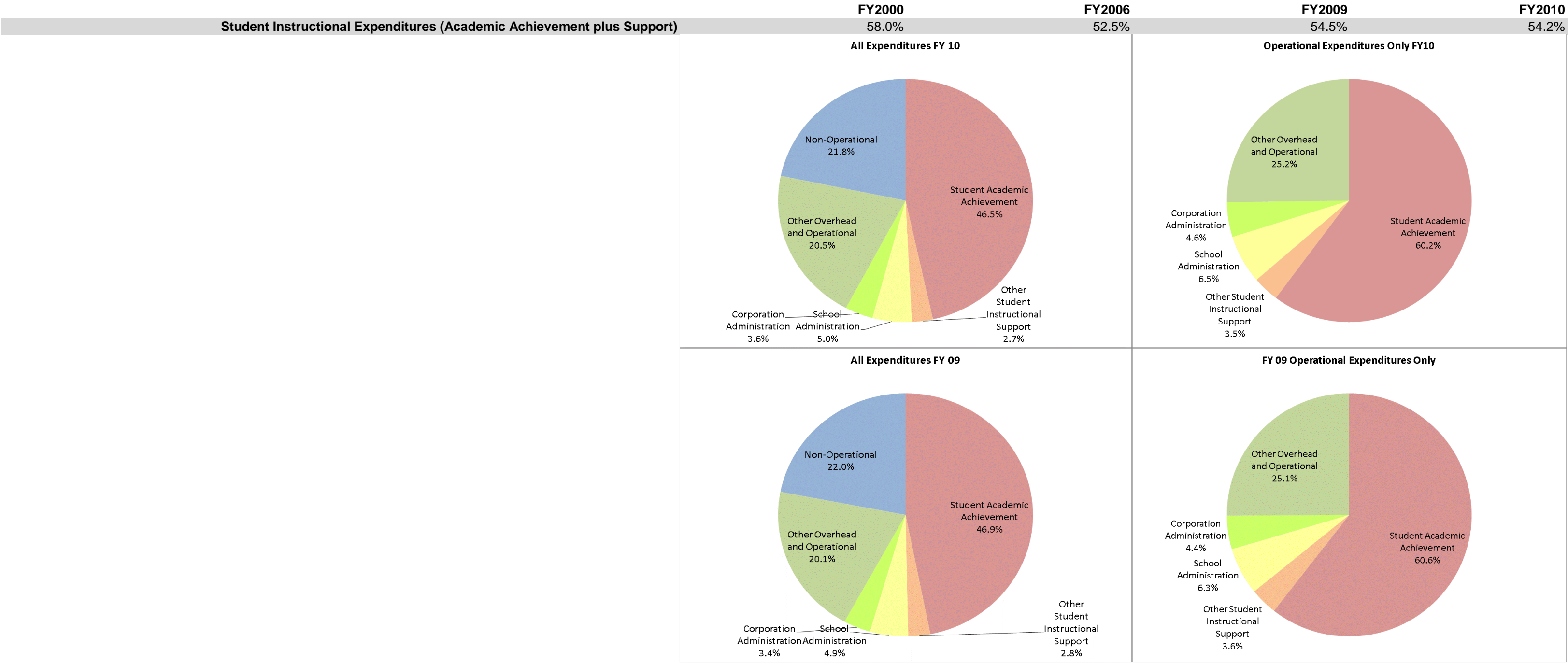


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lebanon Community School Corp (665)

Lebanon Community School Corp (665)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$12,707,776	51.5%	\$16,067,305	46.0%	\$17,662,877	46.9%	\$17,360,156	46.5%
Student Instructional Support	\$1,598,824	6.5%	\$2,257,425	6.5%	\$2,886,027	7.7%	\$2,856,699	7.7%
Overhead and Operational	\$5,214,952	21.1%	\$7,875,083	22.6%	\$8,853,906	23.5%	\$8,967,951	24.0%
Nonoperational	\$5,140,736	20.8%	\$8,703,099	24.9%	\$8,279,539	22.0%	\$8,112,499	21.8%
Grand Total	\$24,662,288		\$34,902,912		\$37,682,350		\$37,297,304	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lebanon Community School Corp (665)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$136,632	\$421,245	\$432,628		217%	3%
	11100 Regular Programs; Elementary	\$3,387,197	\$4,454,138	\$5,870,154	\$5,867,521	73%	32%	0%
	11200 Regular Programs; Middle/Junior High	\$1,753,596	\$2,055,621	\$2,668,026	\$2,586,238	47%	26%	-3%
	11300 Regular Programs; High School	\$2,182,411	\$2,362,410	\$3,456,794	\$3,293,923	51%	39%	-5%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$55,800	\$49,907	\$59,951		7%	20%
	11410 Vocational Education; Agriculture A	\$0	\$158,719	\$249,776	\$239,301		51%	-4%
	11440 Vocational Education; Health Occupations	\$0	\$38,255	\$41,283	\$43,026		12%	4%
	11450 Vocational Education; Consumer and Homemaking	\$52,287	\$43,851	\$87,266	\$82,061	57%	87%	-6%
	11470 Vocational Education; Business Education	\$0	\$145,429	\$151,104	\$138,423		-5%	-8%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$57,203	\$77,315			35%
	11590 Other Vocational Education Programs	\$0	\$1,787	\$132,540	\$153,358		> 500%	16%
	12110 Gifted And Talented; Gifted and Talented	\$22,143	\$14,161	\$2,927	\$4,907	-78%	-65%	68%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$221,154	\$119,587			-46%
	12210 Mental Disabilities; Mild Mental Disabilities	\$122,513	\$314,142	\$266,174	\$241,273	97%	-23%	-9%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$226,937	\$162,146	\$305,130	\$357,665	58%	121%	17%
	12310 Physical Impairment; Orthopedic Impairment	\$50,034	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$52,578	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$14,634	\$19,511	\$5,644	\$17,956	23%	-8%	218%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$133,114	\$252,715	\$301,346	\$332,101	149%	31%	10%
	12520 Culturally Different; Compensatory	\$245,717	\$54,558	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$459,091	\$700,247	\$1,294,337	\$1,335,329	191%	91%	3%
	12710 Equal Opportunity At Risk	\$182,510	\$26,342	\$37,344	\$36,971	-80%	40%	-1%
	12810 Special Education Preschool	\$98,314	\$175,566	\$371,384	\$271,011	176%	54%	-27%
	12900 Other Special Programs	\$24,641	\$47,566	\$20,640	\$11,450	-54%	-76%	-45%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$71,021	\$4,600	\$40	\$0	-100%	-100%	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$498	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$0	\$12,940	\$5,403	\$0		-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$6,207	\$0			-100%
	14300 Summer School Programs; High School	\$28,973	\$21,837	\$67,810	\$47,644	64%	118%	-30%
	16100 Remediation Testing	\$44,213	\$18,840	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$13,797	\$101,171	\$33,960	\$58,105	321%	-43%	71%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$74,290	\$133,864	\$81,723	\$96,773	30%	-28%	18%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$51,168	\$83,576	\$135,000	\$114,000	123%	36%	-16%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$132,149	\$185,945	\$376,872	\$225,825	71%	21%	-40%
	22110 Improvement of Instruction; Service Area Direction	\$62,674	\$92,460	\$128,891	\$267,807	327%	190%	108%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$434,609	\$450,895	\$61,561	\$55,207	-87%	-88%	-10%
	22130 Improvement of Instruction; Instructional Staff Training	\$9,022	\$21,598	\$41,864	\$36,537	305%	69%	-13%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,146	\$13,007	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$289,483	\$281,917	\$392,987	\$378,755	31%	34%	-4%
	22290 Library/Media Services; Other Educational Media Services	\$6,018	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$251,638	\$0	\$0		-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$459,542	\$700	\$0	\$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$395,377	\$319,181	\$377,507		-5%	18%
	26497 2007 Account Code - Teachers Retirement Fund	\$546,975	\$879,916	\$0	\$0			
Student Academic Achievement Total		\$11,235,296	\$14,169,877	\$17,662,877	\$17,360,156	55%	23%	-2%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$17,477	\$12,459	\$8,769	\$6,761	-61%	-46%	-23%
	21220 Guidance Services; Counseling Services	\$281,482	\$407,591	\$504,155	\$491,090	74%	20%	-3%
	21340 Health Services; Nurse Services	\$69,321	\$116,728	\$148,005	\$111,665	61%	-4%	-25%
	21390 Health Services; Other Health Services	\$6,400	\$81,509	\$60,261	\$63,587	> 500%	-22%	6%
	21420 Psychological Testing	\$0	\$54	\$0	\$0		-100%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$158,297	\$197,935	\$282,141	\$261,789	65%	32%	-7%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$77	\$62,071	\$35,726	\$33,001	> 500%	-47%	-8%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$11,976			
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$15,167	\$14,994			-1%
	21990 Other Support Services, Students; Other Student Services	\$0	\$4,895	\$0	\$0		-100%	
	24100 Office of The Principal	\$829,541	\$1,045,755	\$1,816,953	\$1,861,836	124%	78%	2%
	24900 Other Support Services, School Administration	\$10,968	\$9,078	\$14,850	\$0	-100%	-100%	-100%
Student Instructional Support Total		\$1,373,563	\$1,938,073	\$2,886,027	\$2,856,699	108%	47%	-1%
Overhead and Operational								

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lebanon Community School Corp (665)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$18,685	\$24,832	\$41,303	\$25,156	35%	1%	-39%
	23120 Board of Education; Service Area Assistants	\$41,619	\$45,395	\$24,125	\$0	-100%	-100%	-100%
	23150 Board of Education; Legal Services	\$7,724	\$66,907	\$30,280	\$26,090	238%	-61%	-14%
	23160 Board of Education; Promotion Expenses	\$834	\$0	\$89	\$0	-100%		-100%
	23210 Executive Administration; Office of The Superintendent	\$230,933	\$374,481	\$653,179	\$663,762	187%	77%	2%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$99,121	\$235,469	\$276,889		179%	18%
	25160 Fiscal Services; Financial Accounting	\$6,381	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$2,676	\$2,228	\$2,367		-12%	6%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,295	\$3,706	\$8,477		> 500%	129%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$1,000	\$1,000			0%
	25400 Planning, Research, Development and Evaluation	\$109,648	\$83,540	\$0	\$0	-100%	-100%	
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$71,000	\$72,000			1%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$32,000	\$32,750			2%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$197,021	\$209,576			6%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$3,392	\$8,516			151%
	25910 Judgments	\$0	\$165,940	\$0	\$0		-100%	
	25920 Ditch Assessments	\$0	\$1,787	\$865	\$474		-74%	-45%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$157,704	\$204,044	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,806,999	\$2,485,413	\$3,328,000	\$3,274,026	81%	32%	-2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$254,545	\$472,436	\$676,050	\$670,387	163%	42%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,540	\$1,600	\$0	\$0			
	26499 2007 Account Code - Other	\$170,835	\$166,588	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$13,031	\$6,306	\$14,159	\$16,722	28%	165%	18%
	26600 Operation and Maintenance of Plant Services; Security Services	\$639	\$1,665	\$1,202	\$0	-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$97,189	\$179,958	\$126,587	\$134,984	39%	-25%	7%
	27010 Student Transportation; Service Area Direction	\$65,734	\$78,273	\$84,752	\$87,960	34%	12%	4%
	27100 Student Transportation; Vehicle Operation	\$317,601	\$532,237	\$579,701	\$580,700	83%	9%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$236,741	\$388,817	\$571,648	\$467,456	97%	20%	-18%
	27400 Student Transportation; Purchase of School Buses	\$130,000	\$653,951	\$238,372	\$345,371	166%	-47%	45%
	27500 Student Transportation; Insurance on Buses	\$27,472	\$34,858	\$29,497	\$40,762	48%	17%	38%
	27700 Student Transportation; Contracted Transportation Services	\$185,292	\$121,561	\$16,528	\$13,888	-93%	-89%	-16%
	27900 Student Transportation; Other Student Transportation Services	\$167,205	\$11,633	\$236,531	\$290,045	73%	> 500%	23%
	31200 Food Services Operations; Food Preparation and Dispensing	\$853,523	\$290,924	\$456,389	\$487,421	-43%	68%	7%
	31400 Food Services Operations; Food Purchases	\$0	\$19,927	\$25,187	\$42,719		114%	70%
	31900 Other Food Services	\$0	\$892,241	\$1,173,646	\$1,188,454		33%	1%
Overhead and Operational Total		\$4,901,874	\$7,408,405	\$8,853,906	\$8,967,951	83%	21%	1%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$216	\$34,136	\$63,769		> 500%	87%
	33200 Community Recreation	\$0	\$104,955	\$109,925	\$118,089		13%	7%
	33400 Athletic Coaches	\$0	\$233,957	\$302,645	\$328,501		40%	9%
	33990 Other Community Services; Other	\$2,494	\$3,462	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$13,658	\$5,059	\$3,530	\$7,054	-48%	39%	100%
	45100 Building Acquisition, Construction and Improvements	\$500,870	\$1,549,532	\$537,054	\$260,982	-48%	-83%	-51%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,393	\$18,524	\$8,874		-15%	-52%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$232,320	\$324,235	\$6,334	\$3,670	-98%	-99%	-42%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$3,200	\$25,470			> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$336,921	\$615,944	\$834,686	\$903,881	168%	47%	8%
	51100 Debt Services; Principal on Debt; Bonds	\$210,000	\$250,000	\$690,000	\$715,000	240%	186%	4%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$130,000	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$23,528	\$88,765	\$202,288	\$176,617	> 500%	99%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$63,457	\$137,438	\$7,105		-89%	-95%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$162,542	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,582,000	\$5,023,000	\$3,633,480	\$3,904,650	9%	-22%	7%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,614,020	\$1,417,350			-12%
	54200 Common School Fund; Principal	\$238,945	\$78,437	\$142,142	\$153,238	-36%	95%	8%
	54250 Common School Fund; Interest	\$0	\$0	\$10,139	\$18,251			80%
Nonoperational Total		\$5,140,736	\$8,643,954	\$8,279,539	\$8,112,499	58%	-6%	-2%
Prorated By Fund								
	26492 2007 Account Code - Social Security	\$924,244	\$1,159,501	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$45,585	\$106,875	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,040,136	\$1,448,833	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$855	\$14,300	\$0	\$0			

School Corporation Expenditures by Expenditure Type
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Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$13,094	\$0	\$0			
Prorated By Fund Total		\$2,010,820	\$2,742,603	\$0	\$0			